

List of files:

- *DPR.csv*
- *DPR_Tweedie_Distribution.sas*

Guide:

1. The file *DPR.csv* contains the data used in the paper, with the following fields:
 - a. Country – name of the country.
 - b. ID – company identification number.
 - c. Year – year of the record.
 - d. dpr – Dividend Payout Ratio, taking values in the range [0,1].
2. The file *DPR_Tweedie_Distribution.sas* is the SAS program used to perform the analysis used in the paper.
3. In order to run the program, SAS University Edition (freeware) can be used.
4. The file *DPR.csv* must be saved locally and its path needs to be updated in the file *DPR_Tweedie_Distribution.sas*